APPENDIX.

[Vide Item (IV) on page 8]

THE MADRAS ADDITIONAL ASSESSMENT AND ADDITIONAL WATER CESS BILL, 1963 (L.A BILL No. 4 OF 1963).

(As passed by the Assembly)

A Bill to provide for the levy of additional assessment and additional water-cess on certain lands in the State of Madras.

BE it enacted by the Legislature of the State of Madras in the Fourteenth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Madras Additional Assessment and Additional Water-cess Act, 1963.

(2) It shall be deemed to have come into force on the 1st day of July 1962.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(1) " additional assessment " means the additional assessment levied under section 3 or 4;

(2) " additional water-cess " means the additional water-cess levied under sub-section (1) of section 5;

(3) " fasli year " means the year commencing on the 1st day of July;

(4) " first class source of irrigation ", " second class source of irrigation ", " third class source of irrigation ", " fourth class source of irrigation " or " fifth class source of irrigation " means any source of irrigation registered as a first class source of irrigation, second class source of irrigation, third class source of irrigation, fourth class source of irrigation or fifth class source of irrigation, as the case may be, in the revenue accounts of the Government in accordance with a settlement notification duly published in the *Fort St. George Gazette* and for the time being in force;

(5) " Government " means the State Government;

(6) " inam land " shall have the meaning assigned to it in clause (*d*) of section 2 of the Madras Inams (Assessment) Act, 1956 (Madras Act XL of 1956);

(7) " landholder " means any holder of land under ryotwari settlement and includes,—

(i) any inamdar liable to pay full assessment under the Madras Inams (Assessment) Act, 1956 (Madras Act XL of 1956); and

(ii) any person liable to pay land revenue under section 23 of the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948 (Madras Act XXVI of 1948);

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(8) " land revenue " means—

(i) in the case of any land in respect of which a ryotwari settlement is in force, the ryotwari assessment payable ;

(ii) in the case of any inam land on which full assessment of revenue has been levied under the Madras Inams (Assessment) Act, 1956 (Madras Act XL of 1956), such assessment ;

(iii) in the case of any land in respect of which a ryotwari settlement effected in pursuance of section 22 of the Madras Estates (Abolition and Conversion into Ryotwari) Act, 1948 (Madras Act XXVI of 1948), has not been brought into force, the land revenue payable under section 23 of that Act;

(9) " settlement notification " includes a resettlement notification ;

(10) " water-cess " means the water-cess levied under the Madras Irrigation Cess Act, 1865 (Madras Act VII of 1865) ;

(11) "wet land", "single-crop wet land", "compounded double-crop wet land " or " double-crop wet land " means the land registered in the revenue accounts of the Government as wet, single-crop wet, compounded double-crop wet or double-crop wet, as the case may be.

3. *Levy and collection of additional assessment on wet land under first or second class source of irrigation.*—Subject to the provisions of section 6, in respect of every wet land under first or second class source of irrigation, there shall be levied and collected by the Government from the landholder for every fasli year, an additional assessment at the rate of forty-five per centum of the land revenue payable for that fasli year for that land:

Provided that the additional assessment under this section together with the land revenue payable shall,—

(i) in respect of any single-crop wet land, in no case exceed eighteen rupees per acre per fasli year ; and

(ii) in respect of any compounded double-crop wet land or double-crop wet land, in no case exceed twenty-seven rupees per acre per fasli year.

4. *Levy and collection of additional assessment on wet land under third, fourth or fifth class source of irrigation.*—Subject to the provisions of section 6, in respect of every wet land under third, fourth or fifth class source of irrigation, there shall be levied and collected by the Government from the landholder for every fasli year, an additional assessment at the rate of thirty per centum of the land revenue payable for that fasli year for that land :

Provided that the additional assessment under this section, together with the land revenue payable, shall,—

(i) in respect of any single-crop wet land, in no case exceed twelve rupees per acre per fasli year; and

(ii) in respect of any compounded double-crop wet land or double-crop wet land, in no case exceed seventeen rupees per acre per fasli year.

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5. *Levy and collection of additional water-cess.*—(1) Notwithstanding anything contained in the Madras Irrigation Cess Act, 1865 (Madras Act VII of 1865), but subject to the provisions of section 6, there shall be levied and collected by the Government for every fasli year, an additional water-cess at the following rates from every person liable to pay water-cess in respect of any land:—

(i) Land under first or second class source of irrigation.	Seventy-five per centum of the water-cess.
(ii) Land under third, fourth or fifth class source of irrigation.	Thirty-seven and a half per centum of the water-cess:

Provided that in respect of any land registered as dry or manavari in the revenue accounts of the Government, and—

(i) cultivated with one crop only, the aggregate of—

(*a*) the land revenue;

(*b*) the water-cess for such crop; and

(*c*) the additional water-cess thereon under this sub-section.

shall in no case exceed fifteen rupees per acre per fasli year;

(ii) cultivated with more than one crop, the person concerned shall be liable to pay—

(*a*) for the first crop, the aggregate of—

(1) the land revenue;

(2) the water-cess for such crop; and

(3) the additional water-cess thereon under this sub-section,

subject to a maximum of fifteen rupees per acre per fasli year; and

(*b*) for the second and subsequent crop, the water-cess for such second and subsequent crop together with the additional water-cess thereon under this sub-section:

Provided further that in respect of any other land, the additional water-cess under this sub-section, together with the water-cess payable in respect of such other land shall, in no case, exceed fifteen rupees per acre per fasli year.

(2) The authority or officer competent to levy, and the procedure to be followed (including appeal and revision) for the levy and collection of, the additional water-cess shall be the same as the authority or officer competent to levy, and the procedure specified for the levy and collection of, the water-cess under the Madras Irrigation Cess Act, 1865 (Madras Act VII of 1865) and the rules made thereunder.

6. *Landholder to pay only additional assessment or additional water-cess in certain cases.*—Notwithstanding anything contained in sections 3 to 5, where in respect of the same land, both the additional

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assessment and the additional water-cess are leviable under section 3 or 4 and 5, the landholder concerned shall be liable to pay in respect of that land only the amount of additional assessment or the amount of additional water-cess, whichever amount is higher.

7. *Assessing authority for additional assessment.*—(1) Any officer of the Revenue Department not lower in rank than a Deputy Tahsildar and having jurisdiction may, after following such procedure as may be prescribed, assess the additional assessment under this Act. Such assessment shall, subject to the provisions of sections 8 and 9, be final and shall remain in force so long as the land revenue for the land remains the same.

(2) Any officer referred to in sub-section (1) may reassess the additional assessment payable under this Act every time the land revenue for the land is revised. The provisions of sub-section (1) and other provisions of this Act shall, as far as may be, apply in relation to such reassessment as they apply in relation to the assessment of the additional assessment under sub-section (1).

8. *Appeal against order of assessment under section* 7.—(1) Any person objecting to the amount of additional assessment assessed under sub-section (1) of section 7, or denying his liability to be assessed to additional assessment under this Act, may appeal against the assessment—

(i) where the assessment has been made by the Deputy Tahsildar in charge of a sub-taluk or the Tahsildar in charge of a taluk or range, to the Revenue Divisional Officer of the Division concerned ;

(ii) where the assessment has been made by the Revenue Divisional Officer of a division, to the Collector of the district concerned ;

(iii) where the assessment has been made by the Collector of a district, to the Board of Revenue.

(2) The appeal shall be presented within a period of sixty days from the date of the service of the order of assessment or within such further time not exceeding ninety days as the appellate officer or authority referred to in sub-section (1) may, in his or its discretion, allow.

(3) An appeal under this section shall be heard in such manner as may be prescribed. In disposing of an appeal, the appellate officer or authority may—

(i) confirm, reduce, enhance or annul the assessment, or

(ii) set aside the assessment and direct the assessment to be made after such further inquiry as may be directed:

Provided that no enhancement of assessment shall be made under this section unless the appellant has been given a reasonable opportunity of being heard against such enhancement.

(4) The appellate officer or authority may, at the conclusion of the appeal, communicate the orders passed in the appeal to the assessee and to the officer who made the assessment.

(5) Any order passed in the appeal shall, subject to the provisions of section 9, be final.

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9. *Revision by the Board of Revenue.*—The Board of Revenue may call for and examine the record of any officer or authority in respect of any proceeding under section 11, or in respect of any proceeding relating to additional assessment under this Act not being a proceeding in respect of which an appeal lies to the Board of Revenue, to satisfy itself as to the regularity of such proceeding or the correctness, legality or propriety of any decision or order passed thereon; and if, in any case, it appears to the Board of Revenue that any such proceeding, decision or order should be modified, annulled, reversed or remitted for reconsideration it may pass orders accordingly:

Provided that the Board of Revenue shall not pass any order prejudicial to any party unless he has been given a reasonable opportunity of being heard.

10. *Additional assessment recovered as land revenue.*—(1) The additional assessment payable under this Act shall be deemed to be public revenue due on the land in respect of which a person is liable to pay additional assessment and the land, the building thereon and its products shall be regarded as the security for the additional assessment.

(2) The provisions of the Madras Revenue Recovery Act, 1864 (Madras Act II of 1864) and of the Madras City Land Revenue Act, 1851 (Central Act XII of 1851), as amended by the Madras City Land Revenue (Amendment) Act, 1867 (Madras Act VI of 1867), shall apply in relation to the payment and recovery of the additional assessment payable under this Act in respect of any land as they apply in relation to the payment and recovery of the revenue due upon such land.

11. *Remission of additional assessment or additional water-cess.*—(1) Where on account of total or partial failure of crops, the land revenue or the water-cess has been remitted in respect of any land, the additional assessment or additional water-cess as the case may be payable in respect of such land under this Act shall stand remitted by such amount which bears to the total additional assessment or the additional water-cess the same proportion as the amount of land revenue or water-cess remitted in respect of such land bears to the total amount of land revenue or water-cess in respect of such land.

(2) If any question arises whether any person is entitled to remission of additional assessment or additional water-cess under sub-section (1) or regarding the extent of such remission, the question shall be decided by the prescribed authority and in the prescribed manner, and the decision of such authority on such question, shall, subject to the provisions of section 9, be final.

12. *Exemptions.*—Notwithstanding anything contained in this Act, no additional assessment or additional water-cess shall be payable under this Act in respect of any land irrigated by any source from any of the projects mentioned in Schedule I.

13. *Power to amend Schedule I.*—(1) The Government, may, by notification, add any project to, or omit any project from Schedule I; and on the publication of such notification, such project shall be deemed to be included in, or as the case may be, omitted from, Schedule I.

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(2) Where a notification has been issued under sub-section (1), there shall, unless the notification is in the meantime rescinded, be introduced in the Legislature, as soon as may be, but in any case during the next session of the Legislature following the date of the issue of the notification, a Bill on behalf of the Government, to give effect to the addition to, or omission from, Schedule I specified in the notification, and the notification shall cease to have effect when such Bill becomes law, whether with or without modifications, but without prejudice to the validity of anything previously done thereunder :

Provided that if the notification under sub-section (1) is issued when the Legislature is in session, such a Bill shall be introduced in the Legislature during that session:

Provided further that where for any reason a Bill as aforesaid does not become law within six months from the date of its introduction in the Legislature, the notification shall cease to have effect on the expiration of the said period of six months.

14. *Power to make rules.*—(1) The Government may make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) all matters expressly required or allowed by this Act to be prescribed ;

(*b*) the unit for the purposes of assessment under this Act ;

(*c*) the production of documents ; and

(*d*) the holding of inquiries and the enforcement of the attendance of persons at such inquiries and their examination on oath or affirmation.

15. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act, the Government may, as occasion may require, by order, do anything which appears to them necessary for the purpose of removing the difficulty.

16. *Publication of rules and placing of rules and orders before the Legislature.*—(1) All rules made under section 14 shall be published in the *Fort St. George Gazette* and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(2) Every rule made under section 14 and every order made under section 15 shall, as soon as possible after it is made, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or order or both Houses agree that the rule or order should not be made, the rule or order, shall thereafter have effect, only in such modified form or be of no effect, as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or order.

17. *Additional assessment or additional water-cess not to be taken into account for certain purposes.*—Notwithstanding anything contained in this Act, the additional assessment or additional

water-cess payable under this Act shall not be deemed to be land revenue for the purpose of,—

(i) calculating standard acre under the Madras Agricultural Income-tax Act, 1955 (Madras Act V of 1955) ; or

(ii) assessment of local cess and local cess surcharge under the Madras Panchayats Act, 1958 (Madras Act XXXV of 1958) ; or

(iii) calculating standard acre or the compensation payable under the Madras Land Reforms (Fixation of Ceiling on Land) Act, 1961 (Madras Act 58 of 1961); or

(iv) calculating standard acre under the Madras Public Trusts (Regulation of Administration of Agricultural Lands) Act, 1961 (Madras Act 57 of 1961); or

(v) calculating court-fees under the Madras Court-fees and Suits Valuation Act, 1955 (Madras Act XIV of 1955); or

(vi) calculating stamp duty chargeable under the Indian Stamp Act, 1899 (Central Act II of 1899).

18. *Repeal.*—Notwithstanding anything contained in sub-section (2) of section 1, the Andhra Land Revenue (Additional Wet Assessment) Act, 1956 (Andhra Act XXII of 1956) is hereby repealed with effect from the 1st day of July 1961 :

Provided that such repeal shall not affect—

(*a*) the previous operation of such Act or anything done or duly suffered thereunder ; or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under such Act ; or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed against such Act ; or

(*d*) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid ; and

any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed :

Provided further that any amount collected from any person under the Andhra Land Revenue (Additional Wet Assessment) Act, 1956 (Andhra Act XXII of 1956) for the fasli year commencing on the 1st day of July 1961 or on the 1st day of July 1962 shall be adjusted towards the additional assessment or the additional water-cess due from such person under this Act.

19. *Act to override other laws.*—Except as otherwise provided in this Act, the provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force, or any custom, usage or contract or decree or order of a Court or other authority.

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20. *Act not to apply to certain areas in the State.*—(1) Subject to the provisions of sub-section (2), nothing contained in this Act shall apply to the Kanyakumari district and the Shencottah taluk of the Tirunelveli district and to the leasehold villages specified in Schedule II.

(2) Notwithstanding anything contained in sub-section (1), the Government may, by notification, direct that the provisions of this Act shall apply to any of the areas specified in sub-section (1) with effect from such date as may be specified in such notification.

21. *Amendment of section* 1, *Madras Act VII of* 1865.—In section 1 of the Madras Irrigation Cess Act, 1865 (Madras Act VII of 1865),—

(i) in sub-section (1), for the words "to levy at pleasure a separate fee for such water", the words "to levy on the land so irrigated a separate cess by way of land tax for such water" shall be substituted.;

(ii) sub-section (2) shall be omitted.

Schedule I.

(*See* section 12.)

1 Amaravathi Reservoir Project.
2 Krishnagiri Reservoir Project.
3 Lower Canal Project.
4 Mettur Canal Project.
5 New Kattalai High Level Canal Scheme.
6 Parambikulam-Aliyar Project.
7 Pullambadi Canal Scheme.
8 Sathanur Project.
9 Vaigai Reservoir Project.

Schedule II.

[*See* section 20 (1).]

Serial number.	*District.*	*Taluk.*	*Revenue number and name of village.*	*Extent of the leasehold.*
(1)	(2)	(3)	(4)	(5)
1	Chingleput ..	Saidapet ..	13. Grant Lyon ..	Whole village.
2	Do. ..	Do. ..	55. Mukthapudupet ..	Do.
3	Do. ..	Ponneri ..	146. Karadiputhur ..	Do.
4	Do. ..	Do. ..	147. Kannankottai ..	Do.
5	Do. ..	Do. ..	150. Thervoy ..	Do.
6	Do. ..	Do. ..	151. Kandigai ..	Do.
7	Do. ..	Do. ..	180. Pappankuppam alias Alamelu-mangapuram	Do.

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Serial number.	District.	Taluk.	Revenue number and name of village.	Extent of the leasehold.
(1)	(2)	(3)	(4)	(5)
8	Madras ..	.... ..	121. Ikkattutangal ..	Whole village.
9	Salem ..	Harur ..	317. Hunisanahalli ..	Do.
10	Do. ..	Do. ..	318. Sillarahalli ..	Do.
11	Do. ..	Do. ..	321. Regadahalli ..	Do.
12	Do. ..	Do. ..	322. Mottankurichi ..	Do.

I certify that this is a Money Bill.

S. CHELLAPANDIAN,
Speaker, Madras Legislative Assembly.

FORT ST. GEORGE, MADRAS-9,
27th February 1963.